

**QUARTERLY REPORT SUMMARY
OF REPORTS & MEMOS PREPARED BY INTERNAL AUDITS SECTION
QUARTER ENDED MARCH 31, 2011**

Group	Department/ Agency	Program, Process or Area	Period	Scope	Significant Findings
County Administrative Office	County-Wide Departments	Review of Departments' Year-End Accrual Packages	FYE 6-30-10	Review of Departments' Year-End Accrual Packages	(1)-Accrual of expenditures for good on services received after June 30; (2)-Incomplete supporting documentation; (3)-Incorrect accounting codes
County Counsel	Conflict Panel	Indigent Defense Program - Conflict Panel Complaint		Indigent Defense Program - Conflict Panel Complaint	NONE
Human Services	Human Services/TAD	HS/TAD - Research Prepaid Expense	FYE 6-30-10	HS/TAD - Research Prepaid Expense	(1)-Prepaid expense not recognized; (2)-Incorrect Federal Awards reporting; (3)-Inadequate policy and procedures
Public & Support Services	City-County Animal Services JPA	City-County Animal Services JPA	7/1/09-6/30/10	Annual Financial Statement Audit	NONE
Public & Support Services	City-County Animal Services JPA	Management Letter	7/1/09-6/30/10	Annual Financial Statement Audit	(1)-Policies to keep track of in-kind contributions have not been established; (2)-A capital asset policy has not been established
Public & Support Services	City-County Animal Services JPA	Communication With Those Charged With Governance	7/1/09-6/30/10	Annual Financial Statement Audit	NONE
Public & Support Services	Library	Cash Controls Follow-up Audit		Cash Controls Follow-up Audit	NONE
Special Districts	County Fire	Review of Period 13 Adjusting Entries	FYE 6-30-10	Review of Period 13 Adjusting Entries	(1) 3 journal vouchers recorded in period 13 instead of period 12, causing fund balance to be overstated for budgetary purposes
Special Districts	Flood Control	Review of Period 13 Adjusting Entries	FYE 6-30-10	Review of Period 13 Adjusting Entries	(1) 5 journal vouchers recorded in period 13 instead of period 12, causing fund balance to be overstated for budgetary purposes
Special Districts	Special Districts	Review of Period 13 Adjusting Entries	FYE 6-30-10	Review of Period 13 Adjusting Entries	(2) 1 journal voucher recorded in period 13 instead of period 12, causing fund balance to be overstated for budgetary purposes

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